

Property Tax Timeline

Deadline	Description (UCA Section)
January 1	Lien date (§59-2-103)
Prior to May 22	County assessor delivers assessor's values to county auditor (§59-2-311)
Before June 1	County assessor delivers assessor's aggregate values for each taxing entity to county auditor and tax commission (§59-2-924)
Before June 8	County auditor to provide certified tax rate to taxing entities (§59-2-924) County auditor to deliver assessment book to Tax Commission (§59-2-322)
Before June 17	Tax Commission makes any changes to assessment book – Note: Before June 17 or 10 days after receive book from county auditor (§59-2-323)
Prior to June 22	Taxing entity adopt a final tax rate and budget (if not adopting a tax rate that exceeds the “certified tax rate” defined in §59-2-924) or a proposed tax rate and budget (if proposing a tax rate that exceeds the “certified tax rate” (§59-2-912)
By July 22	Tax valuation notices sent, including listing any applicable truth in taxation hearings (§59-2-919 and §59-2-919.1)
By August 17	Truth in taxation hearings held / tax rate and final budget adopted (§59-2-919 and §59-2-920)
By November 1	Property tax notices mailed (§59-2-1317)
December 1	Unpaid property taxes on real property become delinquent (§59-2-1331)

NOTE: Different budget and rate-setting deadlines may apply to calendar year entities

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